

## **2.0 OFFICE OF THE CHIEF FINANCIAL OFFICER (CFO)**

In addition to the overall management responsibilities identified in Part 1, Subsection 5, paragraph 5.2, responsible for all aspects of financial management, inclusive of but not limited to, the execution of the procedures, policies, and programs related to budgeting, accounting, financial review, and analysis activities as well as review and administrative responsibility of contractor financial activities. Provides services to NNSA-SRS consistent with the February 12, 2001, Memorandum of Agreement. Responsible for all aspects of the Integrated Safety Management System in CFO. Ensures contractors, subcontracts, and vendors complete activities and documentation where CFO has been assigned responsibility (shown in Part 1, Subsection 10 Matrix).

### **SMS Function(s) (see Part 1, Subsection 10):**

- 1.2 Secretarial Office Strategic Plans, Including Mission Statement (1.2.02)**
- 1.4 Budget for Program (1.4.01, 1.4.02, and 1.4.04 - 1.4.13)**
- 2.6 Allocate Resources to Contractor (2.6.01 - 2.6.10)**

## **2.1 Finance Division (FD)**

In addition to the overall management responsibilities identified in Part 1, Subsection 5, paragraph 5.3, maintains the integrity and controls related to accounting and financial reporting for DOE-SR and NNSA-SRS. Assures that SRS elements, particularly SRS prime operating contractors, comply with applicable statutes, regulations, and generally accepted accounting standards. Assures that SRS elements properly account for government assets, liabilities, and equity. Develops, enhances and/or oversees the development or enhancement of SRS financial systems and processes for assurance that financial operations are efficient, effective, and contain needed internal controls. Manages assigned aspects of DOE-SR and NNSA-SRS accounting; interfaces with DOE's Energy Finance and Accounting Service Center to efficiently and effectively process accounting transactions; provides oversight of Site integrated contractor accounting, cash disbursement, travel and payroll functions, and the financial systems and processes utilized by the Site integrated contractors. Assures proper accounting for Site inventories, including capital work-in-progress, spare parts, and others. Develops, maintains, analyzes, and disseminates a comprehensive set of financial performance measures for Site financial management functions.

## **2.2 Financial Evaluation Division (FED)**

In addition to the overall management responsibilities identified in Part 1, Subsection 5, paragraph 5.3, develops and carries out financial review and evaluation activities for testing and assuring operational and regulatory compliance of DOE-SR and NNSA-SRS and its contractors related to governmental and DOE fiduciary responsibilities. These responsibilities include independent review and testing of contractor compliance with accounting standards and pronouncements, coordination and compilation of SRS' annual responsibilities related to the Federal Manager's Financial Integrity Act, conducting pricing and cost evaluations of contractor pricing proposals when requested, reviewing contractor and sub-tier contractor accounting systems and controls, continually reviewing DOE-SR and NNSA-SRS employee compliance with Administratively Uncontrollable Overtime regulations, and performing other reviews and analyses as directed by management. Provides liaison and coordination between DOE SR organizations and external audit agencies, such as the Office of Inspector General and the General Accounting Office.

## **2.3 Budget Division (BD)**

In addition to the overall management responsibilities identified in Part 1, Subsection 5, paragraph 5.3, responsible for the following:

- 2.3.1 Formulates and executes all SRS budgets. Continuously analyzes actual expenditures against approved financial allocations, and alerts the CFO and management to trends that are inconsistent with funding plans. Maintains a system for receiving funding allocations from DOE-HQ, and for allocating funds to DOE-SR, NNSA-SRS, and contractor entities. Responds to requests from DOE-HQ and Congressional sources for special budget analyses or submissions. Assures that mission programs and priorities are reflected in budget submissions, and submissions are consistent with program performance management plans and other site planning documents. Conducts an ongoing program for validating budget estimates for programs, overhead, and functions.
- 2.3.2 Consistent with the Government Performance and Results Act, develops and manages the Site work authorization and control process which integrates the priorities established in the DOE Strategic Plan; the President's budget; and DOE-SR, NNSA-SRS, DOE-HQ, and Congressional program priorities and guidance, and translates such guidance into lifecycle planning estimates and a Work Authorization Execution Plan to be executed by DOE-SR, NNSA-SRS, and its contractors. Maintains and manages the Site change control activities related to the work authorization and control process. The work authorization and control process and related change control activities are defined in SRM 130.2.1A, Management Plan for Planning, Budgeting, Work Authorization, and Control.